

**701—78.12(85GA,SF451) Information confidential.** 2013 Iowa Acts, Senate File 451, sections 19(2) and 19(3), apply generally to the director, deputies, auditors, and present or former officers and employees of the department. Disclosure of the gallons of water delivered by a taxpayer taxed under 2013 Iowa Acts, Senate File 451, sections 10 to 30, in a service area disclosed on a tax return, return information, or investigative or audit information is prohibited. Other persons having acquired this confidential information will be bound by the same rules of secrecy under these Iowa Code provisions as any member of the department and will be subject to the same penalties for violations as provided by law.

[ARC 0965C, IAB 8/21/13, effective 8/2/13]